IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

MONDAY, THE 18TH DECEMBER 2006 / 27TH AGRAHAYANA 1928

OP.No. 4538 of 2003(M)

PETITIONER:

M/S.BISMILLARY WATERS,
CHELAMBARA, REPRESENTED BY ITS PARTNER SAINUL ABID

BY ADV. SRI.P.K.IBRAHIM
SMT.K.A.ANGEL TREENA

RESPONDENTS:
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1. **THE SALES TAX OFFICER, SALES TAX OFFICE, MANJERI.**

2. **THE GENERAL MANAGER, DISTRICT INDUSTRIES CENTRE, MALAPPURAM.**

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 18/12/2006, ALONG WITH OP.11947/2003 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP. NO.8038/2003 IN OP. 4538/2003

DISMISSED

18.12.2006 **SD/- KURIAN JOSEPH, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE ORDER NO.S1/306/97/D.DIS. DT.1.8.97 ISSUED BY THE 2ND RESPONDENT.

EXT.P2:- COPY OF THE ORDER NO.S1/11056/97 DT.30.11.98 ISSUED BY THE 2ND RESPONDENT.

EXT.P3:- COPY OF THE ANNUAL RETURN FILED BEFORE THE 1ST RESPONDENT BY THE PETITIONER DT.14.4.97.

EXT.P4:- COPY OF THE NOTICE NO.3211 3568/97-97 DT.4.1.03 ISSUED BY THE 1ST RESPONDENT.

EXT.P5:- COPY OF THE OBJECTION DT.27.1.03 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

/TRUE COPY/

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KURIAN JOSEPH, J.

O.P.No.4538 of 2003

Dated 18th December, 2006.

J U D G M E N T

The issue raised in this writ petition is whether mineral water processing unit is entitled to sales tax exemption. The same is covered against the petitioner by the decision of this Court in **Teejan Beverages Ltd. v. State of Kerala** (2002(2) KLT 229). The writ petition is hence dismissed.

KURIAN JOSEPH, JUDGE.

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KURIAN JOSEPH, J

O.P.No.4538 of 2003 (M)

J U D G M E N T

Dated 18th December, 2006.